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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

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INSTRUCTIONS FOR THE DETERMINATION OF THE RATE OF DEDUCTION FOR 25 1938
COUNTY ASSOCIATION EXPENSES UNDER THE 1938 AGRICULTURAL
CONSERVATION PROGRAM IN THE NORTH CENTRAL REGION

The work involved in determining the rate of deduction for county association expenses under the 1938 Agricultural Conservation Program shall be performed in the State office. Form NCR-234, "Computation Sheet for Determination of Rate of Deduction for County Association Expenses under 1938 Agricultural Conservation Program in the North Central Region", shall be prepared for each county association in the State.

Before Form NCR-234 may be prepared for a county it will be necessary for the person in charge of the Application for Payment Section to obtain from the State committee an estimate of the number of Forms NCR-220 which will be submitted from each county. These estimates should be made immediately prior to the time the computations with respect to administrative expenses for a county are to be made. Such estimates shall be obtained sufficiently early to prevent any delay in the computation of the rate for the deduction of county association expenses.

No entry will be made on NCR-234, item 9, except for counties in South Dakota and Nebraska from which Forms NCR-257 will be received. For such counties in South Dakota and Nebraska it will be necessary for the person in charge of the Application for Payment Section to obtain from the State committee the entry to be made on NCR-234, item 9. The person in charge of the Application for Payment Section should request the State accountant to furnish him with the necessary data to make entries on NCR-234, items 11, 13, and 15. The person in charge of the Application for Payment Section should request the person in charge of the County Associations Section to furnish the necessary data to make entries on NCR-234, items 17, 19, and 20.

When the Forms NCR-225 prepared from a transmittal of Forms NCR-220 do not constitute 25 percent of the estimated number of such forms to be prepared as entered in item 1, the forms so prepared and computed shall be retained in the Computation Unit until a subsequent transmittal is received in the Computation Unit which includes a sufficient number of Forms NCR-225 to at least meet the minimum requirement with respect to the percentage of all Forms NCR-225 to be prepared. However, if the percentage of the Forms NCR-225 computed is less than the required percentage because a small number of summaries of performance were suspended in the Application for Payment Section, the estimated payments may be based on the number of Forms NCR-225 prepared and computed.

Preparation of Form NCR-234

Prepare Form NCR-234 in quintuple (original and four copies). Enter the name of the State and the name of the county in the spaces provided therefor in the upper right-hand corner.

1. Enter in item 1 the estimated number of Forms NCR-220 which are expected from the county. This figure will be obtained by the person in charge of the Application for Payment Section from the State committee.
2. Enter in item 2 the number of Forms NCR-225 in the transmittal on which computations have been completed. Obtain this entry by adding the proper item on the slips of paper attached to the Forms NCR-230 in the transmittal.
3. Enter in item 3 the result obtained by dividing the entry in item 2 by the entry in item 1. Enter the result as a decimal fraction.
4. Enter in item 4 the total of the increased payments computed for the transmittal. Obtain the entry by adding the proper subtotals indicated on the slips of paper attached to the Forms NCR-230 in the transmittal.
5. Enter in item 5 the total of all deductions. Obtain this entry as in paragraph 4.
6. Enter in item 6 the result obtained by multiplying the entry in item 5 by 0.25.
7. Enter in item 7 the result obtained by subtracting from the entry in item 4 the entry in item 6.
8. Enter in item 8 the result obtained by dividing the entry in item 7 by the entry in item 3.
9. Enter in item 9 the estimated gross payments that will be made in connection with Forms NCR-259. This entry will be made only for certain counties in Nebraska and South Dakota. The entry for this item will be obtained from the person in charge of the Application for Payment Section.
10. Enter in item 10 the sum of the entries in items 8 and 9.
11. Enter in item 11 the amount of the gross payments made under the 1937 Agricultural Conservation Program. The entry for this item will have been furnished by the State accountant. If it is determined that all applications for payment under the 1937 Agricultural Conservation Program have not been certified to

the General Accounting Preaudit Office, an estimate of the amount of payment due under the applications for payment which have not been certified to the General Accounting Preaudit Office shall be made. In such cases enter in item 11 the sum of such payments plus the amount furnished by the State accountant. Asterisk such entry.

12. Obtain the entry for item 12 by multiplying the entry in item 11 by 0.10.
13. Enter in item 13 the data for such item furnished by the State accountant.
14. Enter in item 14 the smaller of the entries in items 12 and 13.
15. Enter in item 15 the amount of deduction made for county association expenses in 1937. The entry for this item will have been furnished by the State accountant. If an estimated amount has been entered in item 11, obtain item 15 by multiplying item 11 by the rate of deduction for county association expenses for the county in 1937. Asterisk such entry.
16. Enter in item 16 the result obtained by subtracting from the entry in item 14 the entry in item 15. If the entry in item 15 is larger than the entry in item 14, enter a zero in item 16.
17. Enter in item 17 the data for such item furnished by the County Associations Section.
18. Enter in item 18 the result obtained by subtracting from the entry in item 15 the entry in item 14. If the entry in item 14 is larger than the entry in item 15, enter a zero.
19. Enter in item 19 the data for such item furnished by the County Associations Section.
20. Enter in item 20 the data for such item furnished by the County Associations Section.
21. Enter in item 21 the sum of the entries in items 18, 19, and 20.
22. Enter in item 22 the result obtained by subtracting from the sum of the entries in items 16 and 17 the entry in item 21.
23. Enter in item 23 the percentage obtained by dividing the entry in item 22 by the entry in item 10. Fractions shall be rounded to the nearest one-tenth of one percent.

Review, Certification, and Distribution of Form NCR-234

1. Upon completion of the entries and computations on Form NCR-234 independent reviews of such form shall be made by two review clerks.
2. If it is determined that Form NCR-234 has been properly prepared, the original and each copy of Form NCR-234 shall be dated and signed by the person in charge of the Application for Payment Section and the Chairman of the State committee.
3. The original of Form NCR-234 shall be retained in the State Application for Payment Section; the first copy shall be forwarded to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.; the second copy shall be forwarded to the North Central Division, Agricultural Adjustment Administration, Washington, D. C.; the third copy shall be forwarded to the State accountant; and the fourth copy shall be forwarded to the County Associations Section.
4. Prepare a memorandum to the Chief of Party of the General Accounting Preaudit Office for the signature of the certifying officer setting forth the rate of deduction for administrative expenses which has been determined for the county association.
5. Form NCR-234 will be printed and a supply furnished to each State. A sample copy is attached hereto, and if the form is needed before the printed supply is received, a sufficient number for immediate use should be typed.

Form NCR-234

U. S. DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
North Central Division

(State)

(County)

COMPUTATION SHEET FOR DETERMINATION OF RATE OF DEDUCTION FOR COUNTY ASSOCIATION
EXPENSES UNDER 1938 AGRICULTURAL CONSERVATION PROGRAM
IN THE NORTH CENTRAL REGION

1.	Estimated number of Forms NCR-225 to be prepared	_____
2.	Number of Forms NCR-225 computed	_____
3.	Percentage of Forms NCR-225 ($2 \div 1$)	_____
4.	Total payments computed	\$ _____
5.	Total deductions computed	\$ _____
6.	Estimated deductions which will be made (item 5 x 0.25)	\$ _____
7.	Estimated amount of payments less deductions (4 - 6).	\$ _____
8.	Estimated gross payments $7 \div 3$)	\$ _____
9.	Estimated gross payments under NCR-259	\$ _____
10.	Total estimated gross payments under 1938 ACP ($8 \div 9$)	\$ _____
11.	Gross payments under 1937 ACP	\$ _____
12.	Maximum 1937 deduction for county association expenses (11×0.10).	\$ _____
13.	Total amount of 1937 association expenses	\$ _____
14.	Smaller of items 12 and 13	\$ _____
15.	Amount of deduction made for 1937 county association expenses	\$ _____
16.	Deficient amount of 1937 deductions (14 - 15)	\$ _____
17.	Estimated amount of 1938 county association expenses	\$ _____
18.	Excess amount of 1937 deductions (15 - 14).	\$ _____
19.	Credit for unusual expenses or conditions	\$ _____
20.	Credit for _____	\$ _____
21.	Total credits $18 \div 19 \div 20$)	\$ _____
22.	Amount of 1938 county association expenses to be deducted ($16 \div 17 - 21$)	\$ _____
23.	Rate of deduction ($22 \div 10$)	_____ %

CERTIFICATION

We hereby certify that all entries and computations on this NCR-234 have been made in accordance with instructions in NCR-State 210 relating to the execution of such form.

(Date)

(In Charge, Application for Payment Section)

(Date)

(Chairman, State Committee)

